

Section 40-12-10

License inspectors generally; when taxes due and payable; collection and distribution of penalties and citation fees on delinquent licenses.

(a) The county commission of each county is hereby authorized and empowered to appoint a license inspector.

(b) It shall be the duty of the license inspector to scrutinize the records and stubs kept in the office of the probate judge and also to examine the license records of each city or town located in the county or counties of which he has been appointed license inspector; and, if it shall be reported to any license inspector or come to his knowledge that any person, persons, firms, or corporations have failed or refused to take out a license for a business or occupation for which a license is required by the state or have failed or refused to take out a license for operating any motor vehicle or trailer for which a license is required by law, the license inspector shall thereupon cite such delinquent to appear before the license inspector at the courthouse of the county in which such citation is issued and to show cause why the license or privilege tax required by law has not been paid and, at the same time, shall file with the probate judge of the county a copy of such citation showing service on the delinquent.

(c) If the license inspector shall discover any motor vehicle being operated without a proper or legal license, he shall cite the operator of the motor vehicle; and, in filing copy of such citation with the probate judge, he shall show on such citation the particular motor vehicle operated without legal license, as well as the operator thereof.

(d) The probate judge must in all cases, in addition to the other penalties required to be collected by him, collect the citation fee, if any, before issuing any license; and, in case of a motor vehicle where a license is taken out in the name of person not cited, the citation fee shall be collected if the citation filed shows the motor number of such vehicle. When any license is due the license inspector shall cause the delinquent to appear before the probate judge of the county and take out the same, but such probate judge shall not have the authority to determine the liability of such delinquent for such license and shall in each case issue a license to the applicant upon the payment by him of the amount or amounts prescribed by this title. If such delinquent shall fail or refuse to take out a license, the license inspector shall institute or cause to be instituted criminal proceedings against such delinquent before any court having jurisdiction of such offense. In case of emergency the license inspector must commence the criminal proceedings in the first place.

(e) All license taxes levied by this title, except as otherwise provided, shall be due and payable as of October 1 of each year and shall be delinquent November 1 thereafter. Where any license issuable by the probate judge or commissioner of licenses shall be delinquent, the same shall be subject to a penalty of 15 percent of the amount of the license, which penalty must be collected by the probate judge or commissioner of licenses when the license is taken out

together with interest at six percent from the date of delinquency; provided, that the penalty for delinquency in payment of motor vehicle licenses shall in no case be less than \$1.50.

(f) It shall be unlawful for any probate judge or other officer to fail to collect such penalties when issuing such license.

(g) The probate judge, in remitting such penalties, shall file report with the county commission, Comptroller, and with the Department of Revenue showing the amount of such penalties collected, from whom, and for what collected, and he shall remit to the county general fund all penalties collected. The probate judge shall remit to the county general fund all citation fees collected where the citation was served by the license inspector or his deputy.

(h) If a criminal prosecution shall be commenced either by affidavit and warrant, or information or indictment, 44 percent of the fine or penalty thereafter imposed in the case shall be paid to the county general fund. The remainder shall be paid to the Treasury of the state.

(i) The county commission may appoint deputy license inspectors, and the acts of such deputies shall be recognized as the acts of the license inspector.

(j) All citations to delinquents shall be served by any lawful officer or by the license inspector or his deputy for which a fee of \$1.50 for each citation served shall be taxed against the delinquent.

(k) License inspectors shall have the same power to arrest persons violating the revenue laws of the state as is now vested in the sheriffs of the state and shall receive the same fees for such service.

(l) The Department of Revenue shall keep a record by counties in which, each month, shall be entered the number of licenses issued by the probate judge for each and every business or occupation for which a state license tax is required, and such record may be compared each month with the number of licenses issued by cities and towns for the same business or occupation.

(m) The license inspector shall be required to report to the Department of Revenue the reason for the failure to collect any licenses due the state which may be evidenced by the comparison of the report of the probate judge and the report made of licenses issued by cities or towns.

(n) It shall be the duty of the county commissions of the several counties to supply the license inspector with necessary citation blanks and other necessary forms to be paid for by the county.

(o) The county commission shall fix and pay the salary of the license inspector and his deputies and the expenses of his office.

(p) The provisions of this section shall not repeal, modify, or prohibit any presently existing or future local act or general act of local application affecting the office of license inspector or which establishes any office or position which encompasses the duties of license inspector in any county.

(Acts 1935, No. 194, p. 256; Code 1940, T. 51, §835; Acts 1951, No. 610, p. 1053; Acts 1990, No. 90-558, p. 948.)

<http://alisondb.legislature.state.al.us/alison/codeofalabama/1975/40-12-10.htm>